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January 19, 2010

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Honorable George H. Lowe
U.S. Magistrate Judge
Northern District of New York
Federal Building and U.S. Courthouse
P.O. Box 7346
Syracuse, New York 13261-7346


Re: Kelly v. Pentagroup Financial, LLC
Civil Action No. 09-cv-969; Our File No.: 3042503.

Dear U.S. Magistrate Lowe:

Please be advised that the parties have resolved the above-referenced matter and the appropriate settlement papers are in the process of being prepared and circulated. Upon completion, we will execute and forward the appropriate Stipulation of Discontinuance to the Court for its consideration.

Please contact me with any questions.

Respectfully submitted,


John P. Gaughan

JPG:mat

cc: Adam T. Hill, Esq. (via electronic mail)